IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPLICATION NO.6 OF 1999

The Commissioner of Income Tax
Bombay City-XI, Bombay ...Applicants.

V/s.

Mr.G.Hutzfeld ...Respondents.

Dr.P.Daniel with G.Hariharan for the Applicants.
None for the Respondent.

CORAM: S.RADHAKRISHNAN &
J.H.BHATIA, JJ.
DATE : 8th August, 2005.

P.C.:

1. Heard the learned counsel for the Applicants.

2. The learned counsel for the Applicants states that the tax claim involved in the above is less than Rs.2 lakhs. We have also perused the judgment of the Division Bench of this Court in the case of **Commissioner of Income Tax v. Camco Colour Co., reported in (2002) 254 ITR 565 (Bom.)**. In view of the policy decision taken by Central Board of Direct Taxes ("CBDT" for short) vide Circular F.No.279/126/98-ITJ dated 27/3/2000 wherein the Revenue has decided not to file any Appeal or Reference, if the tax liability is less than Rs.2 Lakhs.

3. Hence, the above Application stands dismissed.

(S.RADHAKRISHNAN,J.)

(J.H.BHATIA, J.)